



**FY 2012 FOUNDATION FINANCIAL INFORMATION SYSTEM
YEAR-END PROCEDURES
FOR U.S. FOREST SERVICE**

**OFFICE OF THE CHIEF FINANCIAL OFFICER
CONTROLLER OPERATIONS DIVISION
ACCOUNTING PROCESSING BRANCH**

I. PURPOSE AND APPLICATION

This memorandum provides the specific requirements for recording obligations as of September 30, 2012, and submitting period-end estimates in lieu of actual obligation documents.

Compliance with these requirements will ensure that final financial reports are complete and valid with supporting documentary evidence as prescribed by fiscal law.

Although actual obligations are recorded officially in the Foundation Financial Information System (FFIS) records, there are normal delays in recording some obligations prior to the due date for the final financial reports. It is critical for your agency to process period-end estimates to cover obligations that may not have been received, nor yet processed in a feeder system by close of business (COB), **September 21, 2012**. Obligations input to the feeder systems through **September 21, 2012**, will be updated and available for review on **September 24, 2012**.

With regard to the Integrated Acquisition System (IAS), **September 28, 2012** will be the last day for processing payment transactions in this administrative feeder system for FY 2012. Regarding all other feeder systems, please take the necessary steps to ensure that all documents for payment for FY 2012 are transmitted and/or mailed in time to be processed and scheduled for payment by **September 25, 2012**. All documents scheduled for payment after **September 25, 2012**, will be processed as **FY 2013** business.

Please note: The Office of the Chief Financial Officer and the Office of Inspector General have established **October 25, 2012**, as the date for submission of final, unaudited **FY 2012 USDA Financial Statements**. This date results in compressed periods for the production and review of these financial reports.

Below are the Controller Operations Division's (COD) cutoff dates for the submission of documents and electronic transmissions for Fiscal Year-end 2012 processing:

- IAS will be available for processing and disbursing until **8:00 PM (CDT), September 28, 2012**, for all agencies. Please see IAS **Exhibit I** at the end of this procedural document addressing FFIS agency's procurement concerns.

- Payment transactions must be entered and accepted into FFIS by COB **September 21, 2012**, whether they are updated through a direct entry or feeder system interface job.
- The last day feeder systems will process FY 2012 undelivered orders for inclusion in FY 2012 Financial Statements is **September 21, 2012**.
- Travel feeder systems will remain available for processing of FY 2012 undelivered orders until **September 30, 2012**. Obligations entered into these feeder systems after **September 21, 2012** will be entered directly into FFIS as **period-end estimates** by COB **September 30, 2012** for inclusion in the FY 2012 reports. The feeder system will continue to run but the interfaces will not be executed (starting on **September 25 or 26, 2012**) in FFIS until the system is opened for the new fiscal year. **All backfeed jobs will continue to run**. All activity entered after **September 24 or 25, 2012**, will have a date of **October 1, 2012 (FY 2013)**.
- The **final** FY 2012 Administrative Billings and Collections (ABCO) and the **final** FY 2012 Online Payment, Collection, and Reconciliation System (OTRS) jobs will run **September 25, 2012**.
- Corrections to the suspense files (**SUSF**) must be completed prior to COB on **September 30, 2012**, for inclusion in FY 2012 reports.
- Corrections to Reprocessed Payroll (**REPROC**) must be completed prior to COB on **September 19, 2012**, for inclusion in FY 2012 reports.

II. **ANALYZING AND ADJUSTING OBLIGATIONS**

- A. **Personnel Costs**. Regular payroll costs are chargeable to the fiscal year in which the salary is earned. Lump sum payments are chargeable to the fiscal year in which the date of separation occurs. Cash awards are chargeable to the fiscal year in which the award is approved.

COD will use estimated payroll costs for Pay Period (PP) #19. COD will compute obligation estimates for PP #19 that occurs in FY 2012. The basis for these estimates will be **150 percent** of the **actual PP#18 costs**. **Please note:** Period-end estimates should be recorded in FFIS for: (1) any cash awards approved within the last 5 days of the month, and (2) lump-sum leave payments for all separations during September.

The Government Employees Services Division (GESD) will use **estimated payroll costs for PP 19**. GESD will compute

obligation estimates for **PP 19** that occur in FY 2012. The basis for these estimates will be **150 percent** of the **actual PP#18 costs**. Please refer to **Title I, Payroll/Personnel Manual, Chapter 7, Time and Attendance Procedures, Section 1, Time and Attendance Instructions, Bulletin TNAINST 11-1, Fiscal Year-end Reminder, dated May 7, 2012**, for all payroll obligation estimates, stored accounting procedures, premium pay charges, and any/all payroll related matters.

1. Accounting Entered in System for Time & Attendance Reporting (web-based Timekeeping & Attendance).

- a. Stored accounting (Code 1) cannot be used in the accounting Data Usage Code block in PP 20. Payroll accounting can be stored beginning in PP 21 for the new fiscal year.

B. Travel and Transportation (E-Gov & Travel Systems)

- 1. Government Transportation System. When requesting transportation tickets from SATO, e-GovTrip, travel agencies, travel management centers, or the scheduled airline ticket office using the U.S. Bank Visa account, obligate all travel beginning on or prior to **September 30, 2012**, as FY 2012 business. All requests for round-trip tickets procured for trips beginning on or prior to **September 30, 2012**, even though return travel will be after **September 30, 2012**, should be obligated as FY 2012 business. Since the billing for all tickets issued in September by the travel agency will not be received at COD until October, a period-end estimate should be input to FFIS for the value of all travel commencing in September.

2. Per Diem, Mileage, and Other Incidental Expenses, Including Car Rental

- a. Travel System. For local and relocation charges, i.e., per diem, mileage, and other incidental expenses are chargeable to the fiscal year in which they are actually incurred. If you are not using the obligation feature in the travel system, you may need to prepare a period-end estimate for any unvouchered travel as of **September 30, 2012**, or a travel voucher not mailed in time to reach COD by **12 Noon CDT, September 20, 2012**.

- b. E-GovTrip. Charges for per diem, mileage and other incidental expenses are chargeable to the fiscal year in which they are actually incurred. Ensure that you prepare Travel Order Numbers for approval for any travel up to **September 30, 2012**.

Please note: All agencies using Form AD-202 (Revised 11/96) as an obligation document in TRVL should enter a period-end estimate for any AD-202s that will not reach COD by **September 19, 2012**. All other approved travel in e-GovTrip Travel will have the obligated dollar amounts along with the authorized Travel Order Number (TONO).

C. Procurement of Supplies, Materials, Equipment, and Services.

Integrated Acquisitions Systems (IAS) - All adjustments and/or updates to the IAS on-line system at the National Finance Center (NFC) complex must be completed by **8:00 PM CDT, September 28, 2012** for the Forest Service agency to be included in the final September reports for FY 2012. (Please see the attached **IAS Summary, Exhibit I** for details).

- D. Telephone and Utilities - COD will charge FY 2012 when the period of service as shown on the invoice ends **September 30, 2012**, or earlier, and FY 2012 funds when the period of service ends later than **September 30, 2012**. COD will develop and report estimates of telephone and utility obligations. The estimates will cover complete unbilled periods of service. Period-end estimates should not be input to FFIS to cover the unbilled September service since the entire October bill will be charged to FY 2012. When the billing period is bi-monthly, billings should be reviewed to ensure that charges are distributed to the proper fiscal year, accordingly.
- E. SMARTPAY2 Purchase Card System - COD will charge the FY 2012 profile accounting classification established for each credit card for purchases made by **September 21, 2012**. Period-end estimates should be submitted for purchases made between **September 24, 2012**, and **September 30, 2012**. Agencies should contact their Local Agency Program SMARTPAY2 Purchase Card Coordinator to facilitate any changes to the profile accounting. The last file will run the morning of **September 21 or 22, 2012**. The last day agencies can access SMARTPAY2 is **September 21, 2012**.

F. Administrative Billings and Collections - All government IBIL's requiring collection before fiscal year end must be entered by COB **September 19, 2012**. All others where accounts receivables are to be established must be entered by COB, **September 20, 2012**. Estimated unbilled receivables should be established for items not input by **September 20, 2012**.

Please Note: Do not enter any activity with Budget Fiscal Year 2007 after September 21, 2012.

III. **ELECTRONIC TRANSMISSIONS FOR FY 2012**

Electronic transmissions for FY 2012 may resume on September 30, 2012.

**FY 2012 Annual Close Timeline
Integrated Acquisition System (IAS) Summary
Procurement Systems Division**

Herein are the procedures for the IAS portion of the **FY-2012** year-end close.

On **Friday, September 28, 2012**, IAS remains up but the **MQ Channel** between IAS and FFIS is disconnected at approximately 15 minutes starting at 7:45 PM (CDT) and prior to 8:00 PM Central Daylight Time cut-off time. After the **MQ channel** is disconnected, then the On-Call FA will contact ACFO-FS at approximately 8:15 PM (CDT) to bring down the FFIS Applications (**FF00-Common Application & FF-11, Forest Service**). Meanwhile, IAS will disable all Requisitioners and Receivers, and the "Approval Authority" stripped from Contracting Officers (CO).

Once Scheduling brings down the FFIS applications (**FF00-Common Application & FF-11, Forest Service**), the On-Call FA will commence the Full Nightly Cycle processing routine. (Note: Forest Service interfaces will have run starting at 1:00 PM CDT). After completion of the **FF-00 and FF-11 Nightly Cycles**, then the **Final Commitment Reversal Job** will run in **FINAL Mode** (early Saturday morning) reversing all Commitments that were never obligated and the unobligated portion of the commitment is reversed in FFIS. The **Final Commitment Reversal Report** is used as input to reverse IQ lines in IAS that have never been obligated. If it is partially obligated then the IQ line is skipped in IAS. Once the **Final Commitment Reversal Job** completes, then the **FF-11 Monthly Cycle Close process** will begin, and then, the Financial Data Warehouse (**FDW**) will be updated.

On **Saturday, September 29, 2012**, and on **Sunday, September 30, 2012**, IAS will be **unavailable** to all users.

On **Monday, October 1, 2012**, the FFIS applications (**FF00-Common Application & FF-11, Forest Service**) and the **IAS MQ Channel** are reconnected, brought up, and available. All FFIS applications (**FF-00 & FF-11**) are brought up. Accounting periods that will be open are 01 and 13. IAS transactions will default to period 01.

(Please note: For all other questions related to the IAS system, please contact Ray Varner at ray.varner@usda.gov, Mark Androff at mark.androff@usda.gov, and/or Rick Toothman @ rick.toothman@dm.usda.gov).